

AN ORDINANCE PROPOSING AN ORDINANCE  
TO THE ALLEN COUNTY INCOME TAX  
COUNCIL ELECTING TO REDUCE SAID  
COUNTY'S INCOME TAX SPECIAL ACCOUNT  
BALANCE AND CASTING THE CITY'S VOTES  
ON SAID COUNCIL IN FAVOR OF SAID  
ORDINANCE.

WHEREAS, prior to the 1994 session of the  
Indiana General Assembly, the State of Indiana has  
maintained a six (6) month reserve balance in each  
County's county income tax special account; and

WHEREAS, legislation adopted by the 1994  
Indiana General Assembly permits a local income tax  
council to elect to reduce said reserves from a six (6)  
month balance to a three (3) month balance; and

WHEREAS, said legislation requires such an  
election to be made after January 1, but before April 1  
of a year; and

WHEREAS, the City of Fort Wayne, through its  
Common Council, is a member of the Allen County Income  
Tax Council and has 57.53 votes on said Council; and

WHEREAS, the City of Fort Wayne believes that  
reducing the reserve balance would be in the best  
interests of the residents of Allen County, Indiana, and  
that the recaptured reserve should be applied to the  
local match to the U.S. Army Corps of Engineers' Fort  
Wayne, Indiana, Flood Control Project.

NOW, THEREFORE, BE IT ORDAINED BY THE COMMON  
COUNCIL OF THE CITY OF FORT WAYNE, INDIANA:

SECTION 1. The Common Council proposes an  
ordinance to the Allen County Income Tax Council to  
reduce Allen County's income tax special account balance  
for a six (6) month balance to a three (3) month balance,  
a copy of which proposed ordinance is attached hereto,  
made a part hereof, and marked Exhibit "A."

AUDITOR'S OFFICE

FILED  
MAR 31 1994

Jude K. Bloom  
AUDITOR OF ALLEN COUNTY

SECTION 2. The Common Council casts its 57.53 votes on the Allen County Income Tax Council in favor of the proposed ordinance attached hereto as Exhibit "A."

SECTION 3. The Clerk is directed to deliver a copy of this Ordinance to the Allen County Auditor.

SECTION 4. That this Ordinance shall be in full force and effect from and after its passage and any and all necessary approval by the Mayor.

Clitus R Edmonds  
Council Member

APPROVED AS TO FORM  
AND LEGALITY

J. Timothy McCaulay  
J. TIMOTHY MCCAULAY, CITY ATTORNEY



ALLEN COUNTY INCOME TAX COUNCIL

AN ORDINANCE ELECTING TO REDUCE  
ALLEN COUNTY'S INCOME TAX SPECIAL  
ACCOUNT BALANCE FROM A SIX (6) MONTH  
BALANCE TO A THREE (3) MONTH  
BALANCE.

SECTION 1. The Allen County Income Tax Council  
elects to reduce the required county income tax special  
account balance from a six (6) month balance to a three  
(3) month balance.

ADOPTED AND APPROVED BY THE ALLEN COUNTY INCOME  
TAX COUNCIL ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_,  
1994.

\_\_\_\_\_  
Linda Bloom,  
Allen County Auditor

Read the first time in full and on motion by \_\_\_\_\_, and duly adopted, read the second time by title and referred to the Committee on \_\_\_\_\_ (and the City Plan Commission for recommendation) and Public Hearing to be held after due legal notice, at the Common Council Council Conference Room 128, City-County Building, Fort Wayne,, Indiana, on \_\_\_\_\_, 19\_\_\_\_\_, the \_\_\_\_\_ day of \_\_\_\_\_, at \_\_\_\_\_ o'clock \_\_\_\_\_ M., E.S.T.

DATED: \_\_\_\_\_

SANDRA E. KENNEDY, CITY CLERK

Read the third time in full and on motion by Edmonds, and duly adopted, placed on its passage. PASSED ~~LOST~~ by the following vote:

|             | AYES | NAYS | ABSTAINED | ABSENT |
|-------------|------|------|-----------|--------|
| TOTAL VOTES | 7    | 0    |           | 2      |
| BRADBURY    |      |      |           | ✓      |
| EDMONDS     | ✓    |      |           |        |
| GiaQUINTA   |      |      |           | ✓      |
| HENRY       | ✓    |      |           |        |
| LONG        | ✓    |      |           |        |
| LUNSEY      | ✓    |      |           |        |
| RAVINE      | ✓    |      |           |        |
| SCHMIDT     | ✓    |      |           |        |
| TALARICO    | ✓    |      |           |        |

DATED: \_\_\_\_\_

3-31-94

Sandra E. Kennedy  
SANDRA E. KENNEDY, CITY CLERK

Passed and adopted by the Common Council of the City of Fort Wayne, Indiana, as (ANNEXATION) \_\_\_\_\_ (APPROPRIATION) \_\_\_\_\_ (GENERAL) \_\_\_\_\_ (SPECIAL) \_\_\_\_\_ (ZONING) \_\_\_\_\_ ORDINANCE RESOLUTION NO. 12-06-441 on the 31st day of March, 1994

ATTEST:

(SEAL)

Sandra E. Kennedy  
SANDRA E. KENNEDY, CITY CLERK

[Signature]  
PRESIDING OFFICER

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on the 31st day of March, 1994, at the hour of 4:50 o'clock pm, M., E.S.T.

Sandra E. Kennedy  
SANDRA E. KENNEDY, CITY CLERK

Approved and signed by me this 31st day of March, 1994, at the hour of 5:10 o'clock P M., E.S.T.

Paul Helmke  
PAUL HELMKE, MAYOR



Read the first time in full and on motion by Edmonds, seconded by \_\_\_\_\_, and duly adopted, read the second time by title and referred to the Committee on Finance (and the City Plan Commission for recommendation) and Public Hearing to be held after due legal notice, at the Common Council Conference Room 128, City-County Building, Fort Wayne, Indiana, on \_\_\_\_\_, the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, at \_\_\_\_\_ o'clock \_\_\_\_\_ M., E.S.T.

DATED: 3-8-94

Sandra E. Kennedy  
SANDRA E. KENNEDY, CITY CLERK

Read the third time in full and on motion by Edmonds, seconded by \_\_\_\_\_, and duly adopted, placed on its passage. PASSED ~~LOST~~ by the following vote:

|             | AYES     | NAYS | ABSTAINED | ABSENT   |
|-------------|----------|------|-----------|----------|
| TOTAL VOTES | <u>7</u> |      | <u>1</u>  | <u>1</u> |
| BRADBURY    |          |      | <u>1</u>  |          |
| EDMONDS     | <u>1</u> |      |           |          |
| GiaQUINTA   | <u>1</u> |      |           |          |
| HENRY       |          |      |           | <u>1</u> |
| LONG        | <u>1</u> |      |           |          |
| LUNSEY      | <u>1</u> |      |           |          |
| RAVINE      | <u>1</u> |      |           |          |
| SCHMIDT     | <u>1</u> |      |           |          |
| TALARICO    | <u>1</u> |      |           |          |

DATED: 3-22-94

Sandra E. Kennedy  
SANDRA E. KENNEDY, CITY CLERK

Passed and adopted by the Common Council of the City of Fort Wayne, Indiana, as (ANNEXATION) \_\_\_\_\_ (APPROPRIATION) \_\_\_\_\_ (GENERAL) \_\_\_\_\_

(SPECIAL) \_\_\_\_\_ (ZONING) \_\_\_\_\_

ORDINANCE

RESOLUTION

NO. 9-06-94

on the 22nd day of March, 1994

ATTEST:

Sandra E. Kennedy

SANDRA E. KENNEDY, CITY CLERK

(SEAL)

Don J. Schmider

PRESIDING OFFICER

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on the 23rd day of March, 1994, at the hour of 11:30 o'clock A, M., E.S.T.

Sandra E. Kennedy  
SANDRA E. KENNEDY, CITY CLERK

Approved and signed by me this 31st day of March, 1994, at the hour of 5:10 o'clock P M., E.S.T.

Paul Helmke  
PAUL HELMKE, MAYOR



# Office of the Mayor

## MEMORANDUM

Paul Helmke, Mayor

TO: Members of the City Council  
FROM: Greg Purcell *[Signature]* Chief of Staff  
DATE: March 7, 1994

*94-03-12*

SUBJECT: U.S. Army Corps Flood Control Project / COIT Reserve

House Bill 1319 passed the General Assembly last week, and has been or is expected to be signed by the Governor. Among other things, the legislation will allow all COIT jurisdictions to reduce the six (6) month balance of reserve held by the State to three (3) months, upon request by the Allen County Income Tax Council.

As you will recall, the U.S. Army Corps of Engineers will be making a detailed presentation on the flood control project on March 16, 1994 at 5:30 p.m. The total cost of the project will be \$44.7 million with a 25% local match of approximately \$10.7 million (exclusive of land already acquired). Given the requirement of developing a fiscal plan for the local match, we have been working with the County to raise the local funding.

### COIT Funds

The attached ordinance makes the request of the State to reduce the COIT reserve to three (3) months. While the State has not provided us with specific projections, the "ball park" amount of this one time revenue is shown below:

| <u>Governmental Unit</u>     | <u>3-Month COIT Revenue</u> |
|------------------------------|-----------------------------|
| City of Fort Wayne           | \$1.8 million               |
| Allen County                 | 1.4 million                 |
| All Other COIT Jurisdictions | <u>2.4 million</u>          |
| TOTAL                        | \$5.6 million               |

While we cannot actually appropriate funds for the flood control project at this time, the ordinance makes a clear commitment by the City of Fort Wayne to use the additional COIT funds for the project. Allen County Commissioners have also committed to using the three-month COIT revenue for this project. We have also asked each of the other COIT jurisdictions to consider pledging the additional COIT funds for this project.



### **Allen County Bond**

We are currently circulating petitions for a county-wide bond that would provide the main portion of funding for the project. Based upon advice of legal counsel, the petition provides for a bond issue of \$12.5 million. However, the pledge by the City of Fort Wayne and Allen County to use COIT funds for the project reduces the amount needed for the bond significantly. If our "ball park" estimates are close, the City and County pledge alone will reduce the bond issue to the \$7-\$8 million level. If other jurisdictions agree to participate, the bond amount could be even lower.

The County currently has a debt service that will be paid off this year, so there will be no actual increase in County property taxes as a result of this project.

### **Recommendation**

We recommend passage of the attached ordinance by the City Council which will be a major step forward in meeting the local match requirements for the flood control project.

GP/gb

DIGEST SHEET

TITLE OF ORDINANCE GENERAL

DEPARTMENT REQUESTING ORDINANCE MAYOR'S OFFICE

SYNOPSIS OF ORDINANCE PROPOSES THAT THE ALLEN COUNTY  
INCOME TAX COUNCIL ELECT TO REDUCE THE COUNTY'S STATE  
COIT ACCOUNT RESERVE FROM A SIX (6) MONTH BALANCE TO A  
THREE (3) MONTH BALANCE; CASTS FORT WAYNE'S 57.53 VOTES  
IN FAVOR OF SAID PROPOSED ORDINANCE; PLEDGES RECAPTURED  
RESERVE TO BE APPLIED TO THE LOCAL MATCH TO THE U.S.  
DEPARTMENT OF ARMY CORPS OF ENGINEERS' FORT WAYNE,  
INDIANA, FLOOD CONTROL PROJECT.

EFFECT OF PASSAGE STATE HELD COIT RESERVE WOULD BE  
REDUCED TO THREE (3) MONTH BALANCE.

EFFECT OF NON-PASSAGE STATE HELD COIT RESERVE WOULD  
REMAIN AT A SIX (6) MONTH BALANCE.

MONEY INVOLVED (DIRECT COSTS, EXPENDITURES, SAVINGS)     
City's share is \$1.7M estimated.

ASSIGNED TO COMMITTEE (PRESIDENT)



## NOTICE OF A COUNTY OPTION INCOME TAX VOTE

The fiscal body of the City of Fort Wayne hereby declares that on March 31, 1994, at 4:30 P.M. (local time) a public hearing will be held at the City Council Chambers, 1st floor City-County Building, One Main Street, Fort Wayne, Indiana, concerning a resolution to propose an ordinance, and cast the votes of the City of Fort Wayne in favor of an ordinance, that is before the members of the Allen County Income Tax Council. Members of the public are cordially invited to attend the hearing for the purpose of expressing their views. The proposed ordinance provides as follows: "The Allen County Income Tax Council elects to reduce the required County Option Income Tax special account balance from a six (6) month balance to a three (3) month balance."

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Sandra E. Kennedy  
City Clerk

Please publish one (1) time in both the Journal Gazette and the News Sentinel AS SOON AS POSSIBLE - Friday, March 25, 1994.



## THE CITY OF FORT WAYNE

CITY-COUNTY BUILDING • ROOM 122 • FORT WAYNE, INDIANA 46802 • 219-427-1221

SANDRA E. KENNEDY, CITY CLERK

TO: News Media

FROM: Sandra E. Kennedy, City Clerk *Sandra*

DATE: March 25, 1994

SUBJECT: Notice of a Special Session by the Common  
Council of Fort Wayne regarding Bill No. G-94-03-12

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Pursuant to Section 32.32A of the Code of Ordinances, I am hereby notifying you that Mayor Helmke is calling a Special Session regarding the above bill.

This Special Session will be held on Thursday, March 31, 1994, at 4:30 P.M., in the Common Chambers, Room 126, City-County Building, One Main Street, Fort Wayne, Indiana, for the purpose of holding a public hearing and re-voting on Bill No. G-94-03-12. The reason for this special session is that the validity of the previous vote on March 22, 1994 may be questioned because no formal public hearing was held prior to that vote pursuant to I.C. 6-3.5-6-7.

BILL NO. G-94-03-12

AN ORDINANCE PROPOSING AN ORDINANCE TO THE ALLEN COUNTY INCOME TAX COUNCIL ELECTING TO REDUCE SAID COUNTY'S INCOME TAX SPECIAL ACCOUNT BALANCE AND CASTING THE CITY'S VOTES ON SAID COUNCIL IN FAVOR OF SAID ORDINANCE

If more information is requested, please call our office 427-1221 and ask for Sandy or Natka.





## THE CITY OF FORT WAYNE

CITY-COUNTY BUILDING • ROOM 122 • FORT WAYNE, INDIANA 46802 • 219-427-1208

SANDRA E. KENNEDY, CITY CLERK

TO: Council Members

FROM: Sandra E. Kennedy, City Clerk *Sandra*

DATE: March 25, 1994

SUBJECT: Notice of a Special Session by the Common  
Council of Fort Wayne regarding Bill No. G-94-03-12

\*\*\*\*\*

Pursuant to Section 32.32A of the Code of Ordinances, I am hereby notifying you that Mayor Helmke is calling a Special Session regarding the above bill.

This Special Session will be held on Thursday, March 31, 1994, at 4:30 P.M., in the Common Chambers, Room 126, City-County Building, One Main Street, Fort Wayne, Indiana, for the purpose of holding a public hearing and re-voting on Bill No. G-94-03-12. The reason for this special session is that the validity of the previous vote on March 22, 1994 may be questioned because no formal public hearing was held prior to that vote pursuant to I.C. 6-3.5-6-7.

BILL NO. G-94-03-12

AN ORDINANCE PROPOSING AN ORDINANCE TO THE ALLEN COUNTY INCOME TAX COUNCIL ELECTING TO REDUCE SAID COUNTY'S INCOME TAX SPECIAL ACCOUNT BALANCE AND CASTING THE CITY'S VOTES ON SAID COUNCIL IN FAVOR OF SAID ORDINANCE



# Office of the Mayor

MEMORANDUM

*Paul Helmke, Mayor*

TO: Sandy Kennedy, City Clerk

FROM: Paul Helmke, Mayor *Paul Helmke*

DATE: March 24, 1994

SUBJECT: Special Meeting for a Public Hearing and Re-Vote on G-94-03-12

Pursuant to Section 32.32 of the Code of Ordinances, I am calling for a special meeting of the Common Council to be held on Thursday, March 31, 1994 at 4:30 p.m. for the purpose of holding a public hearing, and re-voting, on G-94-03-12. The validity of the previous vote on March 22, 1994 may be questioned because no formal public hearing was held prior to that vote pursuant to I.C. 6-3.5-6-7. A copy of the notice which was sent via facsimile to the newspapers for publication is attached. Given the fact that the Governor did not sign House Enrolled Act No. 1319 which provides for this type of vote until March 18, 1994, and given the extensive publicity about this issue during the last two months, the public forum discussing this issue on March 16, 1994 and the public comment at the meeting on March 22, 1994, we feel that this notice is "in substantial compliance with the time and publication requirements" of I.C. 5-3-1 as provided for in I.C. 5-3-1-2.3.

Please prepare appropriate written notice to all members of the Common Council pursuant to Municipal Code Section 32.32 (A).

GP/PH/gb

Attachments: I Notice of County Option Income Tax Vote  
II Bill No. G-94-03-12  
III Copy of I.C. 6-3.5-6-7 and I.C. 5-3-1-2.3



**6-3.5-6-2. County income tax council established — Membership**  
**— Ordinance powers.** — (a) A county income tax council is established for each county in Indiana. The membership of each county's county income tax council consists of the fiscal body of the county and the fiscal body of each city or town that lies either partially or entirely within that county.  
 (b) Using procedures described in this chapter, a county income tax council may adopt ordinances to:

- (1) Impose the county option income tax in its county;
  - (2) Subject to section 12 [IC 6-3.5-6-12] of this chapter, rescind the county option income tax in its county;
  - (3) Increase the county option income tax rate for the county;
  - (4) Freeze the county option income tax rate for the county;
  - (5) Increase the homestead credit in its county.
- (c) An ordinance adopted in a particular year under this chapter to impose or rescind the county option income tax or to increase its tax rate is effective July 1 of that year. [P.L.44-1984, § 14; P.L.2-1989, § 14.]

**6-3.5-6-3. Council voting — Population percentage allocations — Annual vote certification.** — (a) In the case of a city or town that lies within more than one (1) county, the county auditor of each county shall base the allocations required by subsection (b) on the population of that part of the city or town that lies within the county for which the allocations are being made.

(b) Every county income tax council has a total of one hundred [100] votes. Every member of the county income tax council is allocated a percentage of the total one hundred [100] votes that may be cast. The percentage that a city or town is allocated for a year equals the same percentage that the population of the city or town bears to the population of the county. The percentage that the population of all areas in the county not located in a city or town bears to the population of a year equals January 1 of each year, the county auditor shall certify to each member of the county income tax council the number of votes, rounded to the nearest one hundredth [0.01], it has for that year. [P.L.44-1984, § 14.]

**6-3.5-6-4. Voting by resolution — Form — Transmission to county auditor.** — (a) A member of the county income tax council may exercise its votes by passing a resolution and transmitting the resolution to the auditor of the county. However, in the case of an ordinance to impose, rescind, increase, or freeze the county rate of the county option income tax, the member must transmit the resolution to the county auditor by the appropriate time described in section 8, 9, 10, or 11 [IC 6-3.5-6-8, 6-3.5-6-9, 6-3.5-6-10, or 6-3.5-6-11] of this chapter. The form of a resolution is as follows:

"The \_\_\_\_\_ (name of civil taxing unit's fiscal body) casts its \_\_\_\_\_ votes \_\_\_\_\_ (for or against) the proposed ordinance of the \_\_\_\_\_ County Income Tax Council, which reads as follows:"

(b) A resolution passed by a member of the county income tax council exercises all votes of the member on the proposed ordinance, and those votes may not be changed during the year. [P.L.44-1984, § 14.]

**6-3.5-6-5. Proposal of ordinances.** — Any member of a county income tax council may present an ordinance for passage. To do so, the member must pass a resolution to propose the ordinance to the county income tax council and distribute a copy of the proposed ordinance to the auditor of the county. The auditor of the county shall treat any proposed ordinance presented to him under this section as a casting of all that member's votes in favor of that proposed ordinance. Subject to the limitations of section 6 [IC 6-3.5-6-6] of this chapter, the auditor of the county shall deliver copies of a proposed ordinance he receives to all members of the county income tax council within ten [10] days after receipt. Once a member receives a proposed ordinance from the auditor of the county, the member shall vote on it within thirty [30] days after receipt. If a member does not vote within thirty [30] days, the county auditor shall treat the member as having voted no on the proposed ordinance. [P.L.44-1984, § 14.]

**6-3.5-6-6. Passage of ordinances — Auditor's duties — Limitations.** — (a) A county income tax council may pass only one [1] ordinance described in section 2(b)(1), 2(b)(2), 2(b)(3), or 2(b)(4) [IC 6-3.5-6-2(b)(1), (b)(2), (b)(3), or (b)(4)] of this chapter in one [1] year. Once an ordinance described in section 2(b)(1), 2(b)(2), 2(b)(3), or 2(b)(4) of this chapter has been passed, the auditor of the county shall:

- (1) Cease distributing proposed ordinances of those types for the rest of the year; and
- (2) Withdraw from the membership any other of those types of proposed ordinances.

Any votes subsequently received by the auditor of the county on proposed ordinances of those types during that same year are void.

(b) The county income tax council may not vote on, nor may the auditor of the county distribute to the members of the county income tax council, any proposed ordinance during a year, if previously during that same year the auditor of the county received and distributed to the members of the county income tax council a proposed ordinance whose passage would have substantially the same effect. [P.L.44-1984, § 14.]

**6-3.5-6-7. Public hearings on proposed ordinances — Notice.** — (a) Before a member of the county income tax council may propose an ordinance or vote on a proposed ordinance, the member must hold a public hearing on the proposed ordinance and provide the public with notice of the time and place where the public hearing will be held.  
 (b) The notice required by subsection (a) must be given in accordance with IC 5-3-1.  
 (c) The form of the notice required by this section must be in substantially the following form:

**the individual's adjusted gross income attributable to employment or business at the qualified economic development tax project is taxable only by the county containing the qualified economic development tax project.**

SECTION 4. IC 6-3.5-6-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. (a) A county income tax council is established for each county in Indiana. The membership of each county's county income tax council consists of the fiscal body of the county and the fiscal body of each city or town that lies either partially or entirely within that county.

(b) Using procedures described in this chapter, a county income tax council may adopt ordinances to:

- (1) impose the county option income tax in its county;
- (2) subject to section 12 of this chapter, rescind the county option income tax in its county;
- (3) increase the county option income tax rate for the county;
- (4) freeze the county option income tax rate for its county; or
- (5) increase the homestead credit in its county;
- (6) subject to section 12.5 of this chapter, decrease the county option income tax rate for the county; or
- (7) subject to section 17.5 of this chapter, elect to reduce the required balance in the county special account.

(c) An ordinance adopted in a particular year under this chapter to impose or rescind the county option income tax or to increase its tax rate is effective July 1 of that year.

SECTION 5. IC 6-3.5-6-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. (a) A member of the county income tax council may exercise its votes by passing a resolution and transmitting the resolution to the auditor of the county. However, in the case of an ordinance to impose, rescind, increase, **decrease**, or freeze the county rate of the county option income tax, the member must transmit the resolution to the county auditor by the appropriate time described in section 8, 9, 10, or 11 of this chapter. The form of a resolution is as follows:

"The \_\_\_\_\_ (name of civil taxing unit's fiscal body) casts its \_\_\_\_\_ votes \_\_\_\_\_ (for or against) the proposed ordinance of the \_\_\_\_\_ County Income Tax Council, which reads as follows:"

(b) A resolution passed by a member of the county income tax council exercises all votes of the member on the proposed ordinance, and those votes may not be changed during the year.

SECTION 6. IC 6-3.5-6-6 IS AMENDED TO READ AS





5-3-1-2.3 LEGAL ADVERTISING AND PUBLICATION OF LEGAL NOTICES 192

v. North Vermillion Community School Corp., 558 N.E.2d 916 (Ind. Tax 1990).

notices by publication of town ordinances be published for two consecutive weeks. State ex rel. Lowell v. Meredith, 247 Ind. 283, 215 N.E.2d 183, 8 Ind. Dec. 78 (1966).

**Frequency of Publication.**

It was the intent of the legislature that

**5-3-1-2.3. Validity of notice containing errors or omissions.** — A notice published in accordance with this chapter or any other Indiana statute is valid even though the notice contains errors or omissions, as long as:

- (1) A reasonable person would not be misled by the error or omission; and
- (2) The notice is in substantial compliance with the time and publication requirements applicable under this chapter or any other Indiana statute under which the notice is published. [P.L.1-1990, § 50.]

**5-3-1-2.5. [Repealed.]**

**Compiler's Notes.** This section, providing for statement in notice of location of property, was repealed by P.L.31-1992, § 2, effective July 1, 1992.

**5-3-1-3. Publication of annual reports — Contents.** — (a) Within sixty (60) days after the expiration of each calendar year, the fiscal officer of each civil city and town in Indiana shall publish an annual report of the receipts and expenditures of the city or town, showing the same by funds and appropriations as is provided for by IC 36-2-2-19 for the executive of each county.

(b) Not earlier than August 1 or later than August 15 of each year, the secretary of each school corporation in Indiana shall publish an annual report, which consists of a financial report and a performance report.

(c) In the annual financial report the school corporation shall include the following.

- (1) Actual receipts and expenditures by major accounts as compared to the budget advertised under IC 6-1.1-17-3 for the prior calendar year.
- (2) The salary schedule for all certificated employees (as defined in IC 20-7.5-1-2) as of June 30, with the number of employees at each salary increment. However, the listing of salaries of individual teachers is not required.
- (3) The extracurricular salary schedule as of June 30.
- (4) The range of rates of pay for all noncertificated employees by specific classification.
- (5) The number of employees who are full-time certificated, part-time certificated, full-time noncertificated, and part-time noncertificated.
- (6) The lowest, highest, and average salary for the administrative staff and the number of administrators without a listing of the names of particular administrators.
- (7) The number of students enrolled at each grade level and the total enrollment.

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BILL NO. G-94-03-12

REPORT OF THE COMMITTEE ON  
FINANCE  
CLETUS R. EDMONDS - DONALD J. SCHMIDT - CO-CHAIR  
ARCHIE L. LUNSEY  
DAVID C. LONG

WE, YOUR COMMITTEE ON FINANCE TO WHOM WAS

REFERRED AN (ORDINANCE) (~~RESOLUTION~~) proposing an ordinance to the  
Allen County Income Tax Council Electing to reduce said County's Income  
Tax Special Account balance and casting the City's votes of said Council  
in favor of said Ordinance

HAVE HAD SAID (ORDINANCE) (~~RESOLUTION~~) UNDER CONSIDERATION  
AND BEG LEAVE TO REPORT BACK TO THE COMMON COUNCIL THAT SAID  
(ORDINANCE) (~~RESOLUTION~~)

DO PASS

DO NOT PASS

ABSTAIN

NO REC

*Cletus Edmonds*  
*David C. Long*  
*Archie L. Lunsey*

DATED: 3-31-94

Sandra E. Kennedy  
City Clerk



BILL NO. G-94-03-12

REPORT OF THE COMMITTEE ON  
FINANCE  
CLETUS R. EDMONDS - DONALD J. SCHMIDT - CO-CHAIR  
ARCHIE L. LUNSEY  
DAVID C. LONG

WE, YOUR COMMITTEE ON FINANCE TO WHOM WAS

REFERRED AN (ORDINANCE) (~~RESOLUTION~~) PROPOSING AN ORDINANCE TO  
THE ALLEN COUNTY INCOME TAX COUNCIL ELECTING TO REDUCE SAID COUNTY'S INCOME  
TAX SPECIAL ACCOUNT BALANCE AND CASTING THE CITY'S VOTES ON SAID COUNCIL  
IN FAVOR OF SAID ORDINANCE

HAVE HAD SAID (ORDINANCE) (~~RESOLUTION~~) UNDER CONSIDERATION  
AND BEG LEAVE TO REPORT BACK TO THE COMMON COUNCIL THAT SAID  
(ORDINANCE) (~~RESOLUTION~~)

DO PASS

DO NOT PASS

ABSTAIN

NO REC

*Cletus Edmonds*  
*OSD*  
*Archie Lunsey*

DATED: 3-22-94

Sandra E. Kennedy  
City Clerk

FW Common Council

(Governmental Unit)

ALLEN

County, Indiana

To:

The Journal-Gazette

Dr.

P.O. Box 100

Fort Wayne, IN

## PUBLISHER'S CLAIM

## LINE COUNT

Display Matter (Must not exceed two actual lines, neither of which shall total more than four solid lines of type in which the body of the advertisement is set)  
-- number of equivalent lines

Head -- number of lines

Body -- number of lines

Tail -- number of lines

Total number of lines in notice

## COMPUTATION OF CHARGES

19 lines, 1 columns wide equals 19 equivalent lines  
at .33 cents per line

\$ 6.27

Additional charge for notices containing rule or tabular work  
(50 percent of above amount)

Charge for extra proofs of publication (\$1.00 for each proof in excess of two)

TOTAL AMOUNT OF CLAIM

\$ 6.27

## DATA FOR COMPUTING COST

Width of single column 12.5 ems

Number of insertions 1

Size of type 6 point

Pursuant to the provisions and penalties of Chapter 155, Acts 1953,

I hereby certify that the foregoing account is just and correct, that the amount claimed is legally due, after allowing all just credits, and that no part of the same has been paid.

Date: March 26, 19 94

Title: Clerk

## PUBLISHER'S AFFIDAVIT

State of Indiana )

) ss:

Allen County )

Personally appeared before me, a notary public in and for said county and state, the undersigned Cindy Gillenwater who, being duly sworn, says that he/she is Clerk of the The Journal-Gazette newspaper of general circulation printed and published in the English language in the (city) (town) of Fort Wayne, IN in state and county aforesaid, and that the printed matter attached hereto is a true copy, which was duly published in said paper for 1 time 3/26/94, the dates of publication being as follows:

Subscribed and sworn to before me this 26th day of March, 19 94.

Notary Public

MARY L ADKISON  
NOTARY PUBLIC STATE OF INDIANA  
ALLEN COUNTY

My commission expires:

MY COMMISSION EXP JUNE 14, 1997

## NOTICE OF A COUNTY OPTION

## INCOME TAX VOTE

The fiscal body of the City of Fort Wayne hereby declares that on March 31, 1994, at 4:30 P.M. (local time) a public hearing will be held at the City Council Chambers, 1st floor, City-County Building, One Main Street, Fort Wayne, Indiana, concerning a resolution to propose an ordinance, and cast the votes of the City of Fort Wayne in favor of an ordinance, that is before the members of the Allen County Income Tax Council. Members of the public are cordially invited to attend the hearing for the purpose of expressing their views. The proposed ordinance provides as follows: "The Allen County Income Tax special account balance from a six (6) month balance to a three (3) month balance."

Sandra E. Kennedy  
City Clerk  
#056